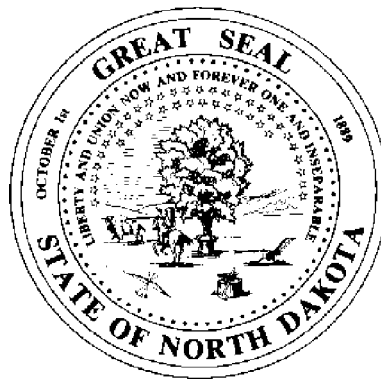


NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

***ANNUAL
1998***

*Covering Sales Occurring in
Calendar Year 1998
and
Tax Collections Received in
Calendar Year 1998*



Office of State Tax Commissioner

RICK CLAYBURGH, TAX COMMISSIONER

This report can be accessed at:
<http://www.state.nd.us/taxdpt/forms/sales.html>

OFFICE OF STATE TAX COMMISSIONER

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during calendar year 1998 and sales and use tax collections received during calendar year 1998.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in calendar year 1998. A portion of the 1998 collections was paid with monthly returns on taxable sales and taxable purchases made in the months of November 1997 through November 1998. Additionally, a portion of the collections was paid with quarterly returns as a result of taxable sales and taxable purchases made in the fourth quarter of 1997 through the third quarter of 1998.

COMPARISONS

Taxable sales and taxable sales plus purchases reported for the current year are compared with those reported for the prior year by county on Table 2 and by city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the Definition of Terms section of this report).

Due to consolidated and out-of-state returns, some data cannot be attributed to the county or city in which the sale or purchase was made. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current year are compared to the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more likely capture sales activity within a particular industry.

Cautionary Note. *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses which deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales reported here.*

DEFINITION OF TERMS

Taxable Sales: Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales. For a historical account of major sales tax exemptions, see “Summary of Changes in Sales and Use Tax Rates and Tax Base” on page 3 of this report.

Taxable Purchases: Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods by businesses to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Motor Vehicle Excise Tax: The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Tax Base: For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Consolidated: Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State: Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

SUMMARY OF CHANGES IN SALES AND USE TAX RATES AND TAX BASE

The following changes in the sales and use tax rates and tax bases must be taken into account when comparing 1997 statistics with previous years. Changes are shown by effective dates.

May 1, 1935: The first general sales tax in North Dakota was enacted at a rate of 2%. The base generally consisted of all sales to consumers of personal property; sales or service of gas, steam, electricity, water and communication; sales of tickets to places of amusement; and subscription sales of magazines.

March 14, 1939: A 2% general use tax was enacted. The base was limited to tangible personal property.

July 1, 1963: The Legislature increased the sales and use tax rate from 2% to 2.25% and broadened the base to include services rendered in the repair, alteration, restoration and cleaning of tangible personal property; hotel, motel and tourist court accommodations; amusements involving participation; and leasing or renting of tangible personal property. Also a 3% excise tax was placed on the wholesale price to retail liquor dealers on non-alcoholic commodities suitable for use in mixed drinks. This excise tax was terminated in June 30, 1967.

July 1, 1965: In 1965, the sales tax law was referred to a vote of the people and disapproved. Consequently, from July 1, 1965, to April 1, 1965, use tax was collected in place of the disapproved sales tax. The tax base was substantially the same as the sales tax base prior to July 1, 1963, except communication services (telephone and telegraph) were not subject to the use tax.

April 1, 1967: New sales and use tax laws were enacted imposing a 3% tax on the same sales transactions that were taxable from July 1, 1963, to July 1, 1965, except services rendered in the repair, alteration, restoration and cleaning of tangible personal property were not included in the new base. In addition, the legislature enacted a separate 3% motor vehicle excise tax in lieu of a sales or use tax.

July 1, 1969: The tax base was broadened to include tobacco products, alcoholic beverages, oleomargarine, and certain sales through coin-operated vending machines.

January 1, 1970: The sales and use tax rate increased from 3% to 4% according to the legislation passed by the 1969 Legislative Session.

July 1, 1971: Exemptions from the sales and use tax were made for milk and milk products, meat, fish, and poultry.

July 1, 1973: Sales of all food and food products for human consumption off the premises where purchased became exempt. This exemption extended primarily to groceries and did not exempt prepared foods served or sold by restaurants, cafes or drive-ins.

July 1, 1975: Additional exemptions again reduced the tax base. Exemptions included sales of artificial devices for handicapped persons, coal, sales to nursing homes and intermediate care facilities, and sales of certain religious books to non-profit religious organizations.

January 1, 1977: In the November 1976 General Election, North Dakota voters approved an initiated measure which reduced the sales and use tax rate and the motor vehicle excise tax rate from 4% to 3%, reduced the rate

on farm machinery and irrigation equipment from 4% to 2%, and eliminated the tax on electricity.

July 1, 1977: Sales to homes for the aged were exempted from the sales and use tax.

July 1, 1979: The tax base was further reduced by additional exemptions created by the Legislature. Exemptions were added for sales to hospitals and for ostomy devices and supplies. The exemption for devices to aid the handicapped was expanded.

July 1, 1981: The tax base was reduced again. The Legislature eliminated the sales and use tax on water, used mobile homes, and magazine and periodical subscriptions. The tax rate on new mobile homes was reduced from 3% to 2%.

April 1, 1983: The general sales and use tax rate was increased from 3% to 4%. The rate for farm machinery and irrigation equipment, and new mobile homes was increased from 2% to 3%. The rate for alcoholic beverages was increased from 3% to 5%.

July 1, 1983: The requirements for remittance of sales and use tax were changed from a quarterly basis to a monthly basis for businesses with taxable sales greater than \$333,000 in the preceding calendar year. Retailers who file on a monthly basis were granted a limited deduction for administrative expenses incurred in collecting the sales and use tax.

July 1, 1985: Exemptions for sales of candy, carbonated beverages and chewing gum were repealed and sales of these items became subject to the 4% sales tax.

January 1, 1987: Tax rates were increased during the 1986 Special Legislative Session. The general sales and use tax rate was raised from 4% to 5%. The rate on farm machinery repair parts was lowered from 4% to 3%, and the rate on alcoholic beverages was increased from 5% to 6%. No change was made in the 3% rate for farm machinery, irrigation equipment, and new mobile homes.

July 1, 1987: The 1987 Legislature increased the general sales and use tax rate from 5% to 5.5%. The rate on sales of farm machinery, irrigation equipment, farm machinery repair parts and new mobile homes was increased from 3% to 3.5% and the rate on sales of alcoholic beverages was raised from 6% to 6.5%. Exemptions were created regarding flight simulators, annual church bazaars and adjuvants used with farm chemicals.

May 1, 1989: The 1989 Legislature increased the general sales tax rate from 5.5% to 6%, the rate on sales of farm equipment, farm machinery repair parts, irrigation equipment and new mobile homes from 3.5% to 4% and the rate on sales of alcoholic beverages from 6.5% to 7%. (See December 6, 1989, below).

July 1989: The 1989 Legislature broadened the tax base to include the sale of bingo cards, coffee, tea, cocoa, bottled water sold in containers of less than one gallon, and the sales to state chartered credit unions. The 1989 Legislature also reduced the rate for equipment used in actual manufacturing of products, (from testing to packaging) from 5.5% to 3%. The manufacturing company, however, must receive approval for the reduced rate or pay the tax and apply for a refund. The tax exemption for sales to residents of Montana and Canada was altered, exempting sales of \$50 or more (Montana) and requiring the submission of requests for refunds (Canada).

December 6, 1989: In a Special Election December 5, 1989, the state's voters rejected two of the sales tax rate increases passed by the 1989 Legislature. The rate increases were in effect from May 1, 1989, through December 5, 1989. On December 6, 1989, the following rates were decreased:

- The general sales and use tax rate was decreased from 6% to 5%.
- The tax rate on farm machinery, farm machinery repair parts and new mobile homes was decreased from 4% to 3%.

July 1, 1991: The 1991 Legislature exempted manufacturing or processing machinery and equipment used by new or expanding manufacturers or agricultural producers from the 3% sales tax rate. An exemption was created for production equipment in new, large lignite-burning power plants and for other tangible personal property used in construction of the power plant.

January 1, 1993: The 1991 Legislature enacted a phase-in reduction for natural gas from 5% to 2%. The reduction is as follows: 4% effective January 1, 1993; 3% effective January 1, 1994; and 2% effective January 1, 1995.

1993 Session: The exemption for manufacturing machinery and equipment was clarified and expanded to include recycling machinery and equipment. Items purchased by political subdivisions of another state were made taxable if the other state taxes the items.

July 1994 Special Session: Qualifications for the manufacturing machinery and equipment exemption were broadened to include any machinery and equipment used primarily in the manufacturing to the final transportation from the site. The exemption was expanded to include research and development equipment. A new exemption was created for materials used to construct an agricultural processing facility.

1995 Session: The sale of recapping and retreading services for tires became subject to sales tax. The sunset on the exemption for recycling machinery and equipment was removed.

1997 Session: Legislation was enacted enabling the Tax Commissioner to accept a sales tax return filed by electronic means and providing alternative signature methods.

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TABLE 1

**Taxable Sales and Taxable Purchases
By County, Calendar Year 1998**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$11,972,327	\$456,409	\$12,428,736
Barnes	58,849,122	3,102,752	61,951,874
Benson	7,152,638	62,502	7,215,140
Billings	9,087,099	351,106	9,438,205
Bottineau	34,723,097	511,452	35,234,549
Bowman	20,239,966	559,345	20,799,311
Burke	6,925,104	986,766	7,911,870
Burleigh	733,879,548	37,582,862	771,462,410
Cass	1,484,592,053	125,941,282	1,610,533,335
Cavalier	21,596,649	160,965	21,757,614
Dickey	21,658,562	668,898	22,327,460
Divide	7,263,835	57,163	7,320,998
Dunn	8,207,410	131,908	8,339,318
Eddy	7,082,267	77,512	7,159,779
Emmons	14,909,907	255,683	15,165,590
Foster	28,703,086	1,387,545	30,090,631
Golden Valley	13,929,473	118,939	14,048,412
Grand Forks	676,791,537	36,877,581	713,669,118
Grant	7,489,410	100,223	7,589,633
Griggs	13,125,265	225,589	13,350,854
Hettinger	6,752,497	244,244	6,996,741
Kidder	10,315,007	159,595	10,474,602
Lamoure	20,415,862	261,790	20,677,652
Logan	7,416,291	42,620	7,458,911
McHenry	14,640,892	960,207	15,601,099
McIntosh	15,104,967	181,055	15,286,022
McKenzie	17,914,335	351,805	18,266,140
McLean	28,899,198	518,988	29,418,186
Mercer	37,355,120	337,275	37,692,395
Morton	125,413,700	5,397,075	130,810,775
Mountrail	18,984,502	308,942	19,293,444
Nelson	16,694,426	163,341	16,857,767
Oliver	1,886,567	5,374	1,891,941
Pembina	42,165,643	5,282,599	47,448,242
Pierce	30,198,698	348,805	30,547,503
Ramsey	111,056,932	974,522	112,031,454
Ransom	33,234,601	1,364,042	34,598,643
Renville	11,620,805	182,865	11,803,670
Richland	78,012,737	18,185,769	96,198,506
Rolette	24,587,805	234,504	24,822,309
Sargent	13,482,036	10,199,868	23,681,904
Sheridan	2,862,761	61,768	2,924,529
Sioux	281,113	3,228	284,341
Slope	494,342	12,946	507,288
Stark	208,266,606	8,829,835	217,096,441
Steele	4,456,967	468,939	4,925,906
Stutsman	158,141,888	6,960,042	165,101,930
Towner	8,096,373	881,484	8,977,857
Traill	36,881,041	569,839	37,450,880
Walsh	68,790,754	1,857,617	70,648,371
Ward	501,606,422	19,972,192	521,578,614
Wells	25,943,741	848,319	26,792,060
Williams	161,313,118	4,157,380	165,470,498
Subtotal In-State	\$5,031,466,102	\$299,945,356	\$5,331,411,458
Consolidated	\$204,828,162	\$141,408,058	\$346,236,220
Out-Of-State	\$665,425,547	\$133,038,640	\$798,464,187
Grand Total In-State and Out-Of-State	\$5,901,719,811	\$574,392,054	\$6,476,111,865

TABLE 2
Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 1997 and 1998

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 1997	CALENDAR YEAR 1998	PERCENT CHANGE	CALENDAR YEAR 1997	CALENDAR YEAR 1998	PERCENT CHANGE
Adams	\$12,906,422	\$11,972,327	-7.24%	\$13,351,272	\$12,428,736	-6.91%
Barnes	62,790,193	58,849,122	-6.28%	65,585,440	61,951,874	-5.54%
Benson	7,910,447	7,152,638	-9.58%	7,985,687	7,215,140	-9.65%
Billings	8,106,414	9,087,099	12.10%	8,462,880	9,438,205	11.52%
Bottineau	33,458,811	34,723,097	3.78%	34,136,093	35,234,549	3.22%
Bowman	24,247,094	20,239,966	-16.53%	24,780,748	20,799,311	-16.07%
Burke	6,700,115	6,925,104	3.36%	6,753,844	7,911,870	17.15%
Burleigh	711,187,975	733,879,548	3.19%	744,256,410	771,462,410	3.66%
Cass	1,428,381,434	1,484,592,053	3.94%	1,550,704,730	1,610,533,335	3.86%
Cavalier	24,456,679	21,596,649	-11.69%	24,626,366	21,757,614	-11.65%
Dickey	21,992,112	21,658,562	-1.52%	22,523,585	22,327,460	-0.87%
Divide	7,962,051	7,263,835	-8.77%	8,053,285	7,320,998	-9.09%
Dunn	8,859,518	8,207,410	-7.36%	9,010,634	8,339,318	-7.45%
Eddy	7,494,073	7,082,267	-5.50%	7,532,155	7,159,779	-4.94%
Emmons	14,637,167	14,909,907	1.86%	14,920,006	15,165,590	1.65%
Foster	29,977,251	28,703,086	-4.25%	30,364,252	30,090,631	-0.90%
Golden Valley	9,461,013	13,929,473	47.23%	9,597,812	14,048,412	46.37%
Grand Forks	692,033,723	676,791,537	-2.20%	727,686,232	713,669,118	-1.93%
Grant	8,796,074	7,489,410	-14.86%	8,926,426	7,589,633	-14.98%
Griggs	14,593,138	13,125,265	-10.06%	14,803,517	13,350,854	-9.81%
Hettinger	8,535,962	6,752,497	-20.89%	8,724,980	6,996,741	-19.81%
Kidder	10,125,194	10,315,007	1.87%	10,348,419	10,474,602	1.22%
Lamoure	22,980,874	20,415,862	-11.16%	23,276,346	20,677,652	-11.16%
Logan	7,450,330	7,416,291	-0.46%	7,495,850	7,458,911	-0.49%
McHenry	14,923,036	14,640,892	-1.89%	15,703,115	15,601,099	-0.65%
McIntosh	16,432,832	15,104,967	-8.08%	16,578,926	15,286,022	-7.80%
McKenzie	18,962,526	17,914,335	-5.53%	19,810,301	18,266,140	-7.79%
McLean	34,073,729	28,899,198	-15.19%	34,469,226	29,418,186	-14.65%
Mercer	36,638,113	37,355,120	1.96%	37,048,380	37,692,395	1.74%
Morton	126,157,575	125,413,700	-0.59%	130,412,824	130,810,775	0.31%
Mountrail	21,842,344	18,984,502	-13.08%	22,226,289	19,293,444	-13.20%
Nelson	19,822,252	16,694,426	-15.78%	19,965,786	16,857,767	-15.57%
Oliver	2,004,297	1,886,567	-5.87%	2,007,879	1,891,941	-5.77%
Pembina	43,085,204	42,165,643	-2.13%	47,739,310	47,448,242	-0.61%
Pierce	32,360,748	30,198,698	-6.68%	32,799,934	30,547,503	-6.87%
Ramsey	112,553,893	111,056,932	-1.33%	113,578,557	112,031,454	-1.36%
Ransom	41,066,272	33,234,601	-19.07%	42,493,059	34,598,643	-18.58%
Renville	14,091,213	11,620,805	-17.53%	14,289,837	11,803,670	-17.40%
Richland	83,929,236	78,012,737	-7.05%	108,379,386	96,198,506	-11.24%
Rolette	25,365,199	24,587,805	-3.06%	25,471,363	24,822,309	-2.55%
Sargent	13,593,513	13,482,036	-0.82%	21,589,055	23,681,904	9.69%
Sheridan	2,654,807	2,862,761	7.83%	2,989,283	2,924,529	-2.17%
Sioux	296,337	281,113	-5.14%	298,852	284,341	-4.86%
Slope	635,631	494,342	-22.23%	659,806	507,288	-23.12%
Stark	210,779,347	208,266,606	-1.19%	218,699,865	217,096,441	-0.73%
Steele	4,923,755	4,456,967	-9.48%	5,408,599	4,925,906	-8.92%
Stutsman	156,215,726	158,141,888	1.23%	162,828,831	165,101,930	1.40%
Towner	7,864,797	8,096,373	2.94%	8,666,609	8,977,857	3.59%
Trail	39,536,306	36,881,041	-6.72%	40,406,640	37,450,880	-7.32%
Walsh	68,141,316	68,790,754	0.95%	70,726,895	70,648,371	-0.11%
Ward	519,121,325	501,606,422	-3.37%	541,950,372	521,578,614	-3.76%
Wells	26,824,700	25,943,741	-3.28%	27,820,776	26,792,060	-3.70%
Williams	181,640,321	161,313,118	-11.19%	185,975,968	165,470,498	-11.03%
Subtotal In-State	\$5,060,580,414	\$5,031,466,102	-0.58%	\$5,354,902,692	\$5,331,411,458	-0.44%
Consolidated and Out-Of-State	\$839,809,772	\$870,253,709	3.63%	\$1,049,645,603	\$1,144,700,407	9.06%
Grand Total In- and Out-Of-State	\$5,900,390,186	\$5,901,719,811	0.02%	\$6,404,548,295	\$6,476,111,865	1.12%

TABLE 3

**Sales and Use Tax Collections
By County, Calendar Year 1998**

COUNTIES	TOTAL CALENDAR YEAR 1998 COLLECTIONS
Adams	\$603,585.09 *
Barnes	2,939,041.34 *
Benson	327,583.09
Billings	477,323.23
Bottineau	1,758,359.98 *
Bowman	995,182.63 *
Burke	397,633.26 *
Burleigh	38,158,939.04 *
Cass	78,887,302.17 *
Cavalier	982,585.63 *
Dickey	984,526.52 *
Divide	363,092.81 *
Dunn	391,879.54 *
Eddy	346,861.13 *
Emmons	685,415.14 *
Foster	1,342,888.85 *
Golden Valley	492,129.60 *
Grand Forks	35,358,304.46 *
Grant	356,320.48
Griggs	550,837.44 *
Hettinger	334,963.81 *
Kidder	486,435.67 *
Lamoure	857,669.64 *
Logan	323,489.12 *
McHenry	724,746.53
McIntosh	646,955.60 *
McKenzie	920,399.95 *
McLean	1,341,461.23 *
Mercer	1,835,561.86 *
Morton	6,058,703.69 *
Mountrail	847,165.44 *
Nelson	699,576.05
Oliver	101,989.53
Pembina	2,223,547.46 *
Pierce	1,341,577.81 *
Ramsey	5,251,776.43 *
Ransom	1,471,924.46 *
Renville	556,876.03 *
Richland	4,569,179.20 *
Rolette	1,200,294.20 *
Sargent	1,149,486.58 *
Sheridan	146,863.93 *
Sioux	14,308.38
Slope	30,449.99
Stark	10,552,152.57 *
Steele	249,464.50 *
Stutsman	7,818,368.97 *
Towner	413,350.85
Traill	1,672,336.57 *
Walsh	3,120,162.21 *
Ward	25,371,718.86 *
Wells	1,177,471.31 *
Williams	8,330,518.18 *
STATE COLLECTIONS	
Subtotal In-State	\$258,240,738.04
Consolidated	\$16,132,615.87
Out-Of-State	\$41,158,752.82
Total In- and Out-Of-State	\$315,532,106.73
Adjustments and Accounts Receivable	\$4,281,958.50
Grand Total In- and Out-Of-State	\$319,814,065.23
* LOCAL TAXES LEVIED BY CITIES ARE NOT INCLUDED IN THE ABOVE AMOUNTS	

TABLE 4

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 1998**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	252	\$2,431,582	\$1,554	\$2,433,136
Adams	248	646,697	37,219	683,916
Alexander	216	650,889	7,878	658,767
Anamoose	277	1,805,603	20,309	1,825,912
Aneta	314	979,181	151	979,332
Arthur	400	2,226,217	146,912	2,373,129
Ashley	1,052	5,327,768	26,283	5,354,051
Beach	1,205	12,352,592	113,086	12,465,678
Belfield	887	8,320,101	341,385	8,661,486
Berthold	409	2,103,120	1,313,703	3,416,823
Beulah	3,363	22,470,612	774,744	23,245,356
Binford	233	835,555	2,787	838,342
Bisbee	227	540,835	4,658	545,493
Bismarck	49,256	731,055,560	36,490,932	767,546,492
Bottineau	2,598	26,909,164	64,143	26,973,307
Bowbells	498	1,326,754	12,617	1,339,371
Bowdon	196	180,399	4,963	185,362
Bowman	1,741	17,628,683	288,332	17,917,015
Buffalo	204	826,838	0	826,838
Burlington	995	2,107,862	86,896	2,194,758
Buxton	343	1,500,299	34,533	1,534,832
Cando	1,564	6,578,879	828,650	7,407,529
Carpio	178	403,078	16,174	419,252
Carrington	2,267	27,971,937	1,381,016	29,352,953
Carson	383	1,014,885	5,364	1,020,249
Casselton	1,601	11,608,343	300,258	11,908,601
Cavalier	1,508	21,851,917	4,381,796	26,233,713
Center	826	1,863,681	5,374	1,869,055
Cogswell	184	115,741	3,216	118,957
Columbus	223	293,058	90	293,148
Cooperstown	1,247	11,242,609	217,441	11,460,050
Crosby	1,312	6,266,402	48,454	6,314,856
Crystal	199	423,133	976	424,109
Davenport	218	66,516	199	66,715
Des Lacs	216	151,906	51,110	203,016
Devils Lake	7,782	108,250,650	966,553	109,217,203
Dickinson	16,097	193,723,355	8,321,689	202,045,044
Drake	361	516,042	13,143	529,185
Drayton	961	6,469,298	98,654	6,567,952
Dunseith	723	4,089,338	8,712	4,098,050
Edgeley	680	8,421,006	80,827	8,501,833
Edinburg	284	2,366,651	14,467	2,381,118
Edmore	329	594,651	392	595,043
Elgin	765	4,791,198	68,582	4,859,780
Ellendale	1,798	5,891,445	221,232	6,112,677
Emerado	483	3,959,583	604,198	4,563,781
Enderlin	997	2,700,411	1,225,256	3,925,667
Esmond	196	332,950	90	333,040
Fairmount	427	1,413,727	331,445	1,745,172
Fargo	74,111	1,326,578,889	115,561,506	1,442,140,395
Fessenden	655	4,718,414	84,232	4,802,646
Finley	543	2,900,796	173,895	3,074,691
Flasher	317	1,271,465	17,692	1,289,157
Fordville	299	933,149	11,389	944,538
Forman	586	2,852,506	48,449	2,900,955

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 1998**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Fort Yates	183	\$12,195	\$384	\$12,579
Gackle	450	1,120,114	17,483	1,137,597
Garrison	1,530	9,070,984	355,122	9,426,106
Gilby	262	881,681	6,161	887,842
Gladstone	224	216,633	18,240	234,873
Glen Ullin	927	3,940,925	57,948	3,998,873
Glenburn	439	908,725	14,145	922,870
Golden Valley	239	162,284	2,557	164,841
Goodrich	192	289,215	100	289,315
Grafton	4,840	47,424,536	1,026,821	48,451,357
Grand Forks	49,425	650,413,475	35,812,950	686,226,425
Grandin	213	781,675	14,176	795,851
Granville	236	426,152	0	426,152
Grenora	261	2,221,442	1,800	2,223,242
Gwinner	585	3,490,330	9,865,928	13,356,258
Halliday	288	826,187	2,706	828,893
Hankinson	1,038	4,304,544	54,229	4,358,773
Hannaford	204	471,889	3,014	474,903
Harvey	2,263	20,252,468	752,418	21,004,886
Harwood	590	2,629,721	17,113	2,646,834
Hatton	800	2,014,999	660	2,015,659
Hazelon	240	2,006,107	78,863	2,084,970
Hazen	2,818	13,518,416	116,706	13,635,122
Hebron	888	1,929,812	116,129	2,045,941
Hettinger	1,574	11,341,038	443,773	11,784,811
Hillsboro	1,488	12,142,199	134,085	12,276,284
Hoople	310	2,156,032	5,190	2,161,222
Hope	281	1,115,561	295,044	1,410,605
Horace	662	1,104,396	13,123	1,117,519
Hunter	341	5,086,471	114,532	5,201,003
Jamestown	15,571	154,387,656	5,993,519	160,381,175
Kenmare	1,214	15,129,192	132,976	15,262,168
Kensal	191	209,945	1,123	211,068
Killdeer	722	6,003,774	102,575	6,106,349
Kindred	569	8,452,662	198,288	8,650,950
Kulm	514	2,355,152	30,246	2,385,398
LaMoure	970	7,546,244	143,797	7,690,041
Lakota	898	2,520,710	34,212	2,554,922
Langdon	2,241	17,747,583	129,454	17,877,037
Lansford	249	800,372	11,739	812,111
Larimore	1,464	4,610,683	11,473	4,622,156
Leeds	542	1,969,371	224	1,969,595
Lehr	191	213,702	831	214,533
Leonard	310	913,071	2,802	915,873
Lidgerwood	799	5,205,533	46,389	5,251,922
Lignite	242	1,579,022	17,555	1,596,577
Lincoln	1,132	610,357	9,954	620,311
Linton	1,410	7,491,104	165,035	7,656,139
Lisbon	2,177	29,619,330	122,941	29,742,271
Litchville	205	929,623	21,225	950,848
Maddock	559	3,223,636	44,418	3,268,054
Mandan	15,177	112,658,861	5,127,086	117,785,947
Manvel	333	1,321,728	138,641	1,460,369
Mapleton	682	811,893	316,998	1,128,891
Marion	169	337,514	1,445	338,959

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 1998**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Max	301	\$579,393	\$8,730	\$588,123
Mayville	2,092	15,992,929	97,459	16,090,388
McClusky	492	1,555,351	61,668	1,617,019
McVie	559	1,800,971	8,409	1,809,380
Medina	387	603,186	6,144	609,330
Michigan	413	9,756,963	59,253	9,816,216
Milnor	651	5,472,619	120,413	5,593,032
Minnewaukan	401	203,351	4,588	207,939
Minot	34,544	476,886,189	17,852,363	494,738,552
Minto	560	3,710,806	405,036	4,115,842
Mohall	931	8,719,719	154,764	8,874,483
Mooreton	193	884,668	18,846	903,514
Mott	1,019	3,528,763	52,946	3,581,709
Munich	310	887,607	4,117	891,724
Napoleon	930	5,630,064	13,376	5,643,440
Neché	434	1,151,270	51,114	1,202,384
New England	663	2,248,943	145,683	2,394,626
New Leipzig	326	1,297,680	25,796	1,323,476
New Rockford	1,604	6,068,070	73,290	6,141,360
New Salem	909	5,015,485	73,693	5,089,178
New Town	1,388	2,977,347	210,484	3,187,831
Noonan	231	543,539	3,390	546,929
Northwood	1,166	13,081,492	278,078	13,359,570
Oakes	1,775	14,857,076	402,992	15,260,068
Osnabrook	214	357,435	12,406	369,841
Page	266	1,478,688	7,023	1,485,711
Park River	1,725	9,945,526	305,945	10,251,471
Parshall	943	1,984,041	1,063	1,985,104
Pembina	642	4,732,047	397,124	5,129,171
Petersburg	219	382,411	1,141	383,552
Pick City	203	763,158	0	763,158
Plaza	193	686,074	1,174	687,248
Portal	192	1,029,223	0	1,029,223
Portland	602	1,240,359	247,809	1,488,168
Powers Lake	408	2,526,779	26,382	2,553,161
Ray	603	2,410,186	44,392	2,454,578
Reeder	252	627,266	12,182	639,448
Regent	268	967,187	45,615	1,012,802
Reynolds	299	1,311,287	452	1,311,739
Rhame	186	864,203	10,087	874,290
Richardton	625	4,400,507	66,730	4,467,237
Riverdale	283	673,240	788	674,028
Rock Lake	221	609,774	17,240	627,014
Rolette	623	3,044,907	33,101	3,078,008
Rolla	1,286	16,408,534	175,802	16,584,336
Rugby	2,909	29,670,154	348,805	30,018,959
Rutland	212	827,658	33,120	860,778
Sawyer	319	1,189,144	17,537	1,206,681
Scranton	294	1,577,197	260,926	1,838,123
Selfridge	242	0	0	0
Sherwood	286	1,640,172	1,300	1,641,472
Sheyenne	272	1,157,750	4,222	1,161,972
South Heart	322	1,134,762	41,469	1,176,231
St. John	368	622,086	6,598	628,684
St. Thomas	444	794,920	272	795,192

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 1998**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Stanley	1,371	\$11,889,429	\$92,158	\$11,981,587
Stanton	517	574,561	75	574,636
Starkweather	197	233,665	0	233,665
Steele	762	7,258,656	150,934	7,409,590
Strasburg	553	3,122,905	11,631	3,134,536
Surrey	856	636,924	274,612	911,536
Sykeston	167	392,858	859	393,717
Tappen	239	1,528,423	3,114	1,531,537
Thompson	930	873,832	9,836	883,668
Tioga	1,278	8,686,282	684,990	9,371,272
Tolna	230	783,651	56,173	839,824
Tower City	233	1,288,059	59,520	1,347,579
Towner	669	3,769,881	244,752	4,014,633
Turtle Lake	681	2,064,360	6,631	2,070,991
Underwood	976	2,660,338	9,028	2,669,366
Upham	205	335,044	475	335,519
Valley City	7,163	53,652,859	3,353,298	57,006,157
Velva	968	7,080,611	82,529	7,163,140
Wahpeton	8,751	59,528,844	17,486,874	77,015,718
Walcott	178	2,133,914	2,020	2,135,934
Walhalla	1,131	5,291,351	338,135	5,629,486
Washburn	1,506	11,079,206	110,631	11,189,837
Watford City	1,784	16,244,626	215,636	16,460,262
West Fargo	12,287	116,348,427	8,980,856	125,329,283
Westhope	578	2,637,654	51,449	2,689,103
Wildrose	193	483,596	368	483,964
Williston	13,131	146,876,959	3,418,828	150,295,787
Willow City	281	980,251	3,662	983,913
Willton	728	1,639,145	9,654	1,648,799
Wimbledon	275	2,742,414	19,962	2,762,376
Wing	208	426,888	1,085	427,973
Wishek	1,171	9,361,928	154,079	9,516,007
Wyndmere	501	2,973,735	219,783	3,193,518
Zap	287	126,318	3,996	130,314
Zeeland	197	409,793	620	410,413
Subtotal 200 Cities	436,938	\$4,968,390,387	\$295,323,542	\$5,263,713,929
Remaining City Data	204,426	63,075,715	4,621,814	67,697,529
Total In-State	641,364	\$5,031,466,102	\$299,945,356	\$5,331,411,458
Consolidated		\$204,828,162	\$141,408,058	\$346,236,220
Out-Of-State		\$665,425,547	\$133,038,640	\$798,464,187
Grand Total In- and Out-Of-State		\$5,901,719,811	\$574,392,054	\$6,476,111,865

TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 1997 and 1998**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	1997	1998		1997	1998	
Abercrombie	\$2,608,302	\$2,431,582	-6.78%	\$2,608,792	\$2,433,136	-6.73%
Adams	691,467	646,697	-6.47%	723,576	683,916	-5.48%
Alexander	630,437	650,889	3.24%	638,748	658,767	3.13%
Anamoose	1,765,726	1,805,603	2.26%	1,775,437	1,825,912	2.84%
Aneta	1,013,613	979,181	-3.40%	1,016,708	979,332	-3.68%
Arthur	2,544,458	2,226,217	-12.51%	2,655,454	2,373,129	-10.63%
Ashley	6,457,044	5,327,768	-17.49%	6,503,489	5,354,051	-17.67%
Beach	7,888,625	12,352,592	56.59%	8,017,851	12,465,678	55.47%
Belfield	9,089,228	8,320,101	-8.46%	9,258,136	8,661,486	-6.44%
Berthold	1,818,403	2,103,120	15.66%	3,345,049	3,416,823	2.15%
Beulah	21,051,083	22,470,612	6.74%	21,709,898	23,245,356	7.07%
Binford	836,945	835,555	-0.17%	837,948	838,342	0.05%
Bisbee	528,210	540,835	2.39%	563,772	545,493	-3.24%
Bismarck	708,554,670	731,055,560	3.18%	740,873,779	767,546,492	3.60%
Bottineau	25,604,379	26,909,164	5.10%	25,846,971	26,973,307	4.36%
Bowbells	1,519,742	1,326,754	-12.70%	1,529,091	1,339,371	-12.41%
Bowdon	219,461	180,399	-17.80%	222,213	185,362	-16.58%
Bowman	21,445,763	17,628,683	-17.80%	21,734,806	17,917,015	-17.57%
Buffalo	892,860	826,838	-7.39%	892,860	826,838	-7.39%
Burlington	1,963,831	2,107,862	7.33%	2,091,546	2,194,758	4.93%
Buxton	2,079,499	1,500,299	-27.85%	2,087,221	1,534,832	-26.47%
Cando	6,310,408	6,578,879	4.25%	7,030,035	7,407,529	5.37%
Carpio	478,663	403,078	-15.79%	486,570	419,252	-13.84%
Carrington	29,067,863	27,971,937	-3.77%	29,448,175	29,352,953	-0.32%
Carson	1,253,376	1,014,885	-19.03%	1,259,551	1,020,249	-19.00%
Casselton	12,663,169	11,608,343	-8.33%	12,896,282	11,908,601	-7.66%
Cavalier	23,420,609	21,851,917	-6.70%	27,203,254	26,233,713	-3.56%
Center	1,983,757	1,863,681	-6.05%	1,987,339	1,869,055	-5.95%
Cogswell	131,198	115,741	-11.78%	131,275	118,957	-9.38%
Columbus	287,460	293,058	1.95%	287,554	293,148	1.95%
Cooperstown	12,815,352	11,242,609	-12.27%	13,014,505	11,460,050	-11.94%
Crosby	6,788,726	6,266,402	-7.69%	6,875,889	6,314,856	-8.16%
Crystal	451,718	423,133	-6.33%	452,435	424,109	-6.26%
Davenport	76,395	66,516	-12.93%	76,709	66,715	-13.03%
Des Lacs	137,297	151,906	10.64%	374,368	203,016	-45.77%
Devils Lake	109,384,126	108,250,650	-1.04%	110,401,983	109,217,203	-1.07%
Dickinson	195,655,589	193,723,355	-0.99%	203,274,833	202,045,044	-0.60%
Drake	498,481	516,042	3.52%	509,221	529,185	3.92%
Drayton	6,236,356	6,469,298	3.74%	6,366,079	6,567,952	3.17%
Dunseith	3,924,804	4,089,338	4.19%	3,932,339	4,098,050	4.21%
Edgeley	9,469,181	8,421,006	-11.07%	9,554,613	8,501,833	-11.02%
Edinburg	2,687,982	2,366,651	-11.95%	2,701,177	2,381,118	-11.85%
Edmore	541,214	594,651	9.87%	541,371	595,043	9.91%
Elgin	5,829,694	4,791,198	-17.81%	5,877,851	4,859,780	-17.32%
Ellendale	5,701,105	5,891,445	3.34%	6,016,499	6,112,677	1.60%
Emerado	4,678,988	3,959,583	-15.38%	5,052,187	4,563,781	-9.67%
Enderlin	2,927,036	2,700,411	-7.74%	4,130,973	3,925,667	-4.97%
Esmond	512,807	332,950	-35.07%	513,517	333,040	-35.15%
Fairmount	1,522,078	1,413,727	-7.12%	1,729,383	1,745,172	0.91%
Fargo	1,277,830,666	1,326,578,889	3.81%	1,390,697,136	1,442,140,395	3.70%
Fessenden	4,172,439	4,718,414	13.09%	4,235,818	4,802,646	13.38%
Finley	3,274,980	2,900,796	-11.43%	3,483,680	3,074,691	-11.74%
Flasher	1,456,882	1,271,465	-12.73%	1,481,536	1,289,157	-12.99%
Fordville	749,543	933,149	24.50%	752,868	944,538	25.46%
Forman	2,750,961	2,852,506	3.69%	2,783,659	2,900,955	4.21%
Fort Yates	12,065	12,195	1.08%	12,708	12,579	-1.02%
Gackle	1,113,618	1,120,114	0.58%	1,126,004	1,137,597	1.03%
Garrison	10,816,573	9,070,984	-16.14%	11,079,913	9,426,106	-14.93%
Gilby	940,585	881,681	-6.26%	948,587	887,842	-6.40%
Gladstone	321,712	216,633	-32.66%	370,366	234,873	-36.58%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 1997 and 1998**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	1997	1998		1997	1998	
Glen Ullin	\$3,836,196	\$3,940,925	2.73%	\$3,869,608	\$3,998,873	3.34%
Glenburn	1,258,913	908,725	-27.82%	1,276,505	922,870	-27.70%
Golden Valley	151,416	162,284	7.18%	200,515	164,841	-17.79%
Goodrich	315,180	289,215	-8.24%	315,280	289,315	-8.24%
Grafton	47,188,969	47,424,536	0.50%	47,895,982	48,451,357	1.16%
Grand Forks	662,040,767	650,413,475	-1.76%	696,850,353	686,226,425	-1.52%
Grandin	806,401	781,675	-3.07%	809,891	795,851	-1.73%
Granville	400,680	426,152	6.36%	400,794	426,152	6.33%
Grenora	2,514,094	2,221,442	-11.64%	2,517,007	2,223,242	-11.67%
Gwinner	3,477,738	3,490,330	0.36%	11,341,094	13,356,258	17.77%
Halliday	900,658	826,187	-8.27%	907,972	828,893	-8.71%
Hankinson	5,219,544	4,304,544	-17.53%	5,257,714	4,358,773	-17.10%
Hannaford	441,932	471,889	6.78%	447,757	474,903	6.06%
Harvey	21,523,866	20,252,468	-5.91%	22,441,903	21,004,886	-6.40%
Harwood	2,661,571	2,629,721	-1.20%	2,689,033	2,646,834	-1.57%
Hatton	2,060,504	2,014,999	-2.21%	2,061,560	2,015,659	-2.23%
Hazelton	1,576,579	2,006,107	27.24%	1,666,015	2,084,970	25.15%
Hazen	14,180,941	13,518,416	-4.67%	14,353,234	13,635,122	-5.00%
Hebron	2,035,114	1,929,812	-5.17%	2,159,409	2,045,941	-5.25%
Hettinger	12,207,359	11,341,038	-7.10%	12,640,973	11,784,811	-6.77%
Hillsboro	12,758,008	12,142,199	-4.83%	13,235,018	12,276,284	-7.24%
Hoople	2,008,587	2,156,032	7.34%	2,013,707	2,161,222	7.33%
Hope	1,202,890	1,115,561	-7.26%	1,477,867	1,410,605	-4.55%
Horace	1,034,420	1,104,396	6.76%	1,047,371	1,117,519	6.70%
Hunter	6,305,029	5,086,471	-19.33%	6,415,959	5,201,003	-18.94%
Jamestown	152,179,933	154,387,656	1.45%	157,797,030	160,381,175	1.64%
Kenmare	17,221,510	15,129,192	-12.15%	18,222,347	15,262,168	-16.24%
Kensal	219,621	209,945	-4.41%	220,034	211,068	-4.07%
Killdeer	6,584,663	6,003,774	-8.82%	6,722,729	6,106,349	-9.17%
Kindred	8,995,785	8,452,662	-6.04%	9,317,892	8,650,950	-7.16%
Kulm	2,772,334	2,355,152	-15.05%	2,811,335	2,385,398	-15.15%
LaMoure	8,457,786	7,546,244	-10.78%	8,613,697	7,690,041	-10.72%
Lakota	2,668,625	2,520,710	-5.54%	2,732,377	2,554,922	-6.49%
Langdon	20,564,934	17,747,583	-13.70%	20,723,413	17,877,037	-13.74%
Lansford	786,524	800,372	1.76%	796,255	812,111	1.99%
Larimore	4,976,022	4,610,683	-7.34%	5,035,712	4,622,156	-8.21%
Leeds	2,842,435	1,969,371	-30.72%	2,843,714	1,969,595	-30.74%
Lehr	209,284	213,702	2.11%	211,061	214,533	1.65%
Leonard	953,622	913,071	-4.25%	956,706	915,873	-4.27%
Lidgerwood	5,311,024	5,205,533	-1.99%	5,389,220	5,251,922	-2.55%
Lignite	1,159,050	1,579,022	36.23%	1,179,157	1,596,577	35.40%
Lincoln	599,123	610,357	1.88%	615,320	620,311	0.81%
Linton	7,620,108	7,491,104	-1.69%	7,791,203	7,656,139	-1.73%
Lisbon	37,037,085	29,619,330	-20.03%	37,240,131	29,742,271	-20.13%
Litchville	1,184,866	929,623	-21.54%	1,198,595	950,848	-20.67%
Maddock	3,241,415	3,223,636	-0.55%	3,290,038	3,268,054	-0.67%
Mandan	113,019,775	112,658,861	-0.32%	116,975,344	117,785,947	0.69%
Manvel	1,466,566	1,321,728	-9.88%	1,544,013	1,460,369	-5.42%
Mapleton	630,766	811,893	28.72%	904,294	1,128,891	24.84%
Marion	317,244	337,514	6.39%	325,041	338,959	4.28%
Max	681,829	579,393	-15.02%	686,250	588,123	-14.30%
Mayville	16,514,164	15,992,929	-3.16%	16,543,576	16,090,388	-2.74%
McClusky	1,633,227	1,555,351	-4.77%	1,967,603	1,617,019	-17.82%
McVile	2,153,328	1,800,971	-16.36%	2,154,220	1,809,380	-16.01%
Medina	613,268	603,186	-1.64%	617,178	609,330	-1.27%
Michigan	12,311,815	9,756,963	-20.75%	12,379,634	9,816,216	-20.71%
Milnor	5,708,458	5,472,619	-4.13%	5,787,253	5,593,032	-3.36%
Minnewaukan	332,068	203,351	-38.76%	334,304	207,939	-37.80%
Minot	492,339,807	476,886,189	-3.14%	511,874,296	494,738,552	-3.35%
Minto	3,393,496	3,710,806	9.35%	3,693,449	4,115,842	11.44%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 1997 and 1998**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	1997	1998		1997	1998	
Mohall	\$10,566,661	\$8,719,719	-17.48%	\$10,727,299	\$8,874,483	-17.27%
Mooreton	1,077,077	884,668	-17.86%	1,087,359	903,514	-16.91%
Mott	3,896,379	3,528,763	-9.43%	3,940,085	3,581,709	-9.10%
Munich	1,322,943	887,607	-32.91%	1,327,185	891,724	-32.81%
Napoleon	5,639,537	5,630,064	-0.17%	5,660,314	5,643,440	-0.30%
Neché	1,050,387	1,151,270	9.60%	1,089,617	1,202,384	10.35%
New England	3,466,529	2,248,943	-35.12%	3,574,260	2,394,626	-33.00%
New Leipzig	1,338,700	1,297,680	-3.06%	1,407,369	1,323,476	-5.96%
New Rockford	6,405,080	6,068,070	-5.26%	6,441,445	6,141,360	-4.66%
New Salem	5,372,016	5,015,485	-6.64%	5,482,219	5,089,178	-7.17%
New Town	3,121,531	2,977,347	-4.62%	3,447,870	3,187,831	-7.54%
Noonan	619,970	543,539	-12.33%	623,165	546,929	-12.23%
Northwood	15,252,776	13,081,492	-14.24%	15,545,040	13,359,570	-14.06%
Oakes	15,364,166	14,857,076	-3.30%	15,553,658	15,260,068	-1.89%
Osnabrock	442,395	357,435	-19.20%	443,589	369,841	-16.63%
Page	1,120,427	1,478,688	31.98%	1,128,339	1,485,711	31.67%
Park River	9,579,156	9,945,526	3.82%	11,086,937	10,251,471	-7.54%
Parshall	1,971,100	1,984,041	0.66%	1,972,450	1,985,104	0.64%
Pembina	3,891,356	4,732,047	21.60%	4,341,075	5,129,171	18.15%
Petersburg	392,059	382,411	-2.46%	392,466	383,552	-2.27%
Pick City	734,584	763,158	3.89%	734,584	763,158	3.89%
Plaza	756,346	686,074	-9.29%	758,224	687,248	-9.36%
Portal	1,029,792	1,029,223	-0.06%	1,030,421	1,029,223	-0.12%
Portland	1,314,586	1,240,359	-5.65%	1,568,653	1,488,168	-5.13%
Powers Lake	2,508,402	2,526,779	0.73%	2,534,324	2,553,161	0.74%
Ray	2,473,741	2,410,186	-2.57%	2,514,124	2,454,578	-2.37%
Reeder	689,724	627,266	-9.06%	700,400	639,448	-8.70%
Regent	1,154,321	967,187	-16.21%	1,191,902	1,012,802	-15.03%
Reynolds	1,210,472	1,311,287	8.33%	1,210,884	1,311,739	8.33%
Rhame	1,023,137	964,203	-5.76%	1,041,933	974,290	-6.49%
Richardton	4,334,125	4,400,507	1.53%	4,375,321	4,467,237	2.10%
Riverdale	599,668	673,240	12.27%	600,255	674,028	12.29%
Rock Lake	710,737	609,774	-14.21%	725,159	627,014	-13.53%
Rolette	3,249,546	3,044,907	-6.30%	3,250,659	3,078,008	-5.31%
Rolla	17,131,545	16,408,534	-4.22%	17,218,387	16,584,336	-3.68%
Rugby	31,850,009	29,670,154	-6.84%	32,289,195	30,018,959	-7.03%
Rutland	762,476	827,658	8.55%	779,376	860,778	10.44%
Sawyer	1,186,725	1,189,144	0.20%	1,214,456	1,206,681	-0.64%
Scranton	1,712,372	1,577,197	-7.89%	1,938,187	1,838,123	-5.16%
Selfridge	190,164	178,230	-6.28%	190,164	178,230	-6.28%
Sherwood	1,887,049	1,640,172	-13.08%	1,899,458	1,641,472	-13.58%
Sheyenne	1,101,267	1,157,750	5.13%	1,102,984	1,161,972	5.35%
South Heart	882,925	1,134,762	28.52%	922,938	1,176,231	27.44%
St. John	629,012	622,086	-1.10%	631,506	628,684	-0.45%
St. Thomas	885,565	794,920	-10.24%	885,565	795,192	-10.21%
Stanley	14,533,163	11,889,429	-18.19%	14,584,824	11,981,587	-17.85%
Stanton	612,366	574,561	-6.17%	614,805	574,636	-6.53%
Starkweather	220,121	233,665	6.15%	220,228	233,665	6.10%
Steele	7,456,122	7,258,656	-2.65%	7,676,446	7,409,590	-3.48%
Strasburg	3,147,865	3,122,905	-0.79%	3,169,776	3,134,536	-1.11%
Surrey	589,667	636,924	8.01%	887,561	911,536	2.70%
Sykeston	398,998	392,858	-1.54%	400,496	393,717	-1.69%
Tappen	1,327,320	1,528,423	15.15%	1,329,589	1,531,537	15.19%
Thompson	976,304	873,832	-10.50%	986,780	883,668	-10.45%
Tioga	13,152,245	8,686,282	-33.96%	13,935,383	9,371,272	-32.75%
Tolna	843,830	783,651	-7.13%	850,142	839,824	-1.21%
Tower City	1,321,753	1,288,059	-2.55%	1,367,643	1,347,579	-1.47%
Towner	3,701,554	3,769,881	1.85%	3,908,871	4,014,633	2.71%
Turtle Lake	2,090,758	2,064,360	-1.26%	2,095,031	2,070,991	-1.15%
Underwood	2,770,460	2,660,338	-3.97%	2,779,351	2,669,366	-3.96%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 1997 and 1998**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	1997	1998		1997	1998	
Upham	\$434,861	\$335,044	-22.95%	\$435,251	\$335,519	-22.91%
Valley City	57,099,888	53,652,859	-6.04%	60,120,940	57,006,157	-5.18%
Velva	7,239,182	7,080,611	-2.19%	7,267,474	7,163,140	-1.44%
Wahpeton	63,992,078	59,528,844	-6.97%	87,736,085	77,015,718	-12.22%
Walcott	2,066,420	2,133,914	3.27%	2,069,830	2,135,934	3.19%
Walhalla	5,703,060	5,291,351	-7.22%	5,941,750	5,629,486	-5.26%
Washburn	14,314,016	11,079,206	-22.60%	14,411,022	11,189,837	-22.35%
Watford City	17,281,492	16,244,626	-6.00%	17,954,353	16,460,262	-8.32%
West Fargo	106,096,028	116,348,427	9.66%	114,150,661	125,329,283	9.79%
Westhope	2,949,656	2,637,654	-10.58%	3,021,078	2,689,103	-10.99%
Wildrose	1,205,040	483,596	-59.87%	1,215,081	483,964	-60.17%
Williston	161,548,428	146,876,959	-9.08%	165,040,502	150,295,787	-8.93%
Willow City	945,229	980,251	3.71%	946,860	983,913	3.91%
Wilton	1,514,103	1,639,145	8.26%	1,517,764	1,648,799	8.63%
Wimbledon	2,941,428	2,742,414	-6.77%	2,959,800	2,762,376	-6.67%
Wing	449,691	426,888	-5.07%	450,622	427,973	-5.03%
Wishek	9,529,456	9,361,928	-1.76%	9,629,022	9,516,007	-1.17%
Wyndmere	3,056,391	2,973,735	-2.70%	3,246,343	3,193,518	-1.63%
Zap	168,810	126,318	-25.17%	172,901	130,314	-24.63%
Zeeland	436,217	409,793	-6.06%	436,300	410,413	-5.93%
Subtotal 200 Cities	\$4,996,900,653	\$4,968,668,617	-0.56%	\$5,287,929,894	\$5,263,992,159	-0.45%
Remaining City Data	\$63,679,761	\$62,797,485	-1.39%	\$66,972,798	\$67,419,299	0.67%
Total In-State	\$5,060,580,414	\$5,031,466,102	-0.58%	\$5,354,902,692	\$5,331,411,458	-0.44%
Consolidated and Out-Of-State	\$839,809,772	\$870,253,709	3.63%	\$1,049,645,603	\$1,144,700,407	9.06%
Grand Total In- and Out-Of-State	\$5,900,390,186	\$5,901,719,811	0.02%	\$6,404,548,295	\$6,476,111,865	1.12%

TABLE 6
Sales and Use Tax Collections
Largest 50 Cities, Calendar Year 1998

CITIES	TOTAL CALENDAR YEAR 1998 COLLECTIONS
Ashley	\$220,921.50 *
Beach	433,560.91 *
Beulah	1,171,575.45
Bismarck	37,958,513.77 *
Bottineau	1,318,671.30 *
Bowman	835,163.13 *
Cando	331,972.70 *
Carrington	1,302,911.41 *
Cassellton	490,524.47 *
Cavalier	1,187,946.62 *
Cooperstown	459,640.77 *
Crosby	311,280.66 *
Devils Lake	5,118,606.77 *
Dickinson	9,845,710.90 *
Ellendale	250,449.85 *
Fargo	70,773,588.64 *
Garrison	414,740.31 *
Grafton	2,136,127.39 *
Grand Forks	34,073,639.18 *
Harvey	950,406.86 *
Hazen	623,953.70 *
Hettinger	569,486.28 *
Hillsboro	544,146.56 *
Jamestown	7,564,720.49 *
Kenmare	611,318.48 *
Langdon	796,761.93 *
Larimore	228,886.95 *
Lincoln	35,030.65
Linton	356,832.01 *
Lisbon	1,209,409.31 *
Mandan	5,448,690.12 *
Mayville	733,637.91 *
Minot	24,214,898.48 *
New Rockford	298,359.87 *
New Town	164,496.39
Northwood	589,866.56
Oakes	682,041.99 *
Park River	471,603.65 *
Rolla	771,177.03 *
Rugby	1,313,161.69 *
Stanley	489,413.58 *
Tioga	513,414.81 *
Valley City	2,741,908.83 *
Wahpeton	3,612,521.51 *
Walhalla	274,635.32 *
Washburn	475,591.51
Watford City	827,327.47 *
West Fargo	6,203,257.70 *
Williston	7,546,492.35 *
Wishek	405,003.15 *
STATE COLLECTIONS	
Subtotal 50 Cities	\$239,903,998.87
Remaining City Data	\$18,336,739.17
Total In-State	\$258,240,738.04
Consolidated	\$16,132,615.87
Out-Of-State	\$41,158,752.82
Total In- and Out-Of-State	\$315,532,106.73
Adjustments and Accounts Receivable	\$4,281,958.50
Grand Total In- and Out-Of-State	\$319,814,065.23
* LOCAL TAXES LEVIED BY CITIES ARE NOT INCLUDED IN THE ABOVE AMOUNTS	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 1997 and 1998**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 1997	CALENDAR YEAR 1998	
<i>Mining and Oil Extraction</i>			
Coal Mining	\$5,454,392	\$4,482,064	-17.83%
Oil & Gas Extraction	33,521,029	28,760,324	-14.20%
Other Mining	5,427,293	6,765,279	24.65%
TOTAL	\$44,402,714	\$40,007,667	-9.90%
<i>Construction</i>	\$181,655,194	\$223,518,538	23.05%
<i>Manufacturing</i>	\$296,685,308	\$327,239,222	10.30%
<i>Transportation, Communication and Public Utilities</i>			
Transportation	\$25,755,126	\$49,464,805	92.06%
Communication	259,311,307	275,696,377	6.32%
Electric, Gas & Sanitary Services	195,334,412	189,055,844	-3.21%
TOTAL	\$480,400,845	\$514,217,026	7.04%
<i>Wholesale Trade</i>			
Farm Machinery & Farm Repair Parts	\$413,482,074	\$348,971,924	-15.60%
Remaining Wholesale Trade	963,416,580	930,133,295	-3.45%
TOTAL	\$1,376,898,654	\$1,279,105,219	-7.10%
<i>Retail Trade</i>			
Building Materials, Hardware, Glass, Garden Supply & Mobile Home Dealers	\$458,697,305	\$466,879,972	1.78%
General Merchandise Stores	798,988,541	803,319,586	0.54%
Food Stores	200,380,628	192,553,513	-3.91%
Automotive Dealers & Gas Service Stations	366,696,282	369,050,184	0.64%
Apparel & Accessory Stores	175,424,417	180,795,122	3.06%
Furniture, Home Furnishings & Equipment Stores	249,119,640	251,842,297	1.09%
Eating & Drinking Places	587,474,302	595,501,693	1.37%
Miscellaneous Retail Stores	501,075,049	518,229,945	3.42%
TOTAL	\$3,337,856,164	\$3,378,172,312	1.21%
<i>Services</i>			
Hotels, Motels, Rooming Houses, Camps and Other Lodging Places	\$140,517,975	\$138,148,295	-1.69%
Personal Services	42,055,523	43,120,091	2.53%
Business Services	165,922,639	177,383,306	6.91%
Repair Services	145,746,729	142,414,209	-2.29%
Entertainment Services	105,084,433	112,076,947	6.65%
Health Services	29,554,213	30,748,496	4.04%
Membership Organizations	10,168,284	10,026,063	-1.40%
Miscellaneous Services	7,421,066	7,405,853	-0.20%
TOTAL	\$646,470,862	\$661,323,260	2.30%
<i>Miscellaneous</i>	\$40,178,554	\$52,528,621	30.74%
GRAND TOTAL	\$6,404,548,295	\$6,476,111,865	1.12%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated SIC returns, combined returns and in-state and out-of-state returns are included in the above analysis.			